New and Improved Chapters

- Chapter 12 (Financial Management)
- Chapter 13 (Program Costs)

- Revised and Approved by WRO June 2013
- Provides information on Financial Requirements and Reporting
- Reference resources listed

OMB Circulars - Guidance

What is Reasonable?

A- 87 – For government entities

A-122 – For non-profit agencies







Labor Activity Reporting (LAR)

A. Split-Funded Positions

If two or more programs fund one position, the employee needs to "continuously document their effort" to support actual distribution of time and expense.

What does this mean??





Labor Activity Reporting (LAR)

- 1. Payroll Documentation Method
- 2. After-the-fact distribution of employee activity
- 3. Signed by both employee and employee's supervisor
- 4. Prepared to coincide with pay periods and financial reporting.



Sample Labor Activity Reporting (LAR)

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Labor Activity Reporting (LAR)

- B. 100% WIC Funded Positions

 Semi- Annually Certification of

 Duty Forms are completed for:
 - October through March Due April;
 and
 - April through September Due October.

Sample Labor Activity Reporting (LAR)

AR	IZONA DEPARTMENT OF HEALTH SERVICES Bureau of Nutrition and Physical Activity
SUBJECT:	
INCUMBENT: _	
POSITION TITLE	i
POSITION NO: _	
FEDERAL GRAN	NT:
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Signature	Date
	Date Certification of WIC Cost Allocation
	Date Certification of WIC Cost Allocation (100% WIC Funded Only)
	Date Certification of WIC Cost Allocation (100% WIC Funded Only) Administration
	Certification of WIC Cost Allocation (100% WIC Funded Only) Administration Client Services
Signature	Certification of WIC Cost Allocation (100% WIC Funded Only) Administration Client Services Breastfeeding







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Annual Cost Summary Report

Four Categories for **Annual** WIC Reporting of Effort based upon time studies:

- 1. Client Services
- 2. Nutrition Education
- 3. Breastfeeding Promotion
- 4. Administrative Services





Annual Cost Summary Report

WHERE? Chapter 12, pg 13 and Chapter 13 pg 20

DUE DATE: When Final FYCER is submitted

- No later than Nov 15
- Must match total \$ on final CER







Time Studies (pg 22)

- 1. Daily record OR
- 2. One week a month OR
- 3. One month a quarter OR
- 4. Two weeks every other month

QUESTIONS??

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